UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS WORCESTER DIVISION

WORCESTER, ss.	CIVIL ACTION NO. 05-40014 FDS
SANDRA S. KATZ, Plaintiff,	
V.) }
MICHAEL DENN, INSURANCE COMMISSIONER OF THE STATE OF DELAWARE AS RECEIVER OF NATIONAL HERITAGE LIFE INSURANCE COMPANY IN LIQUIDATION, Defendant and Third Party Plaintiff,	
v.	
FEDERAL DEPOSIT INSURANCE CORPORATION; UNITED STATES OF AMERICA; E. PERRY KING; ALAN MASON; ALAN MASON LEGAL	
SERVICES, P.C.; ALAN MASON LEGAL SERVICES, INC., ALAN MASON d/b/a ALAN MASON LEGAL SERVICES, P.C.; ALAN MASON d/b/a ALAN MASON SERVICES, INC.; and ALAN MASON LEGAL SERVICES P.C., d/b/a ALAN))))
MASON LEGAL SERVICES, INC., Third Party Defendants.	

THIRD PARTY PLAINTIFF'S RENEWED OPPOSITION TO FEDERAL DEFENDANTS' MOTION TO DISMISS

The Third Party Plaintiff, Michael Denn, Insurance Commissioner of the State of
Delaware as receiver of National Heritage Life Insurance Company In Liquidation, hereby
renews his opposition to the renewed Motion to Dismiss of the Federal Defendants. The Federal

Defendants filed their original Motion to Dismiss on April 4, 2005. On March 23, 2006, this Court denied the Motion without prejudice on the grounds that the Federal Defendants had removed the case from state court but had not filed "a copy of all process, pleadings, and orders" served in state court as is required by Local Rule 81.1, United States District Court. This Court further ordered the government "to file forthwith certified or attested copies of all records and proceedings in the state court,..." On March 30, 2006, the Federal Defendants allegedly submitted certified or attested to copies of the state court docket sheet and pleadings received from the Clerk of the Superior Court, Worcester County, with a CD containing the documents ini .pdf format, together with a Notice Filing.

The grounds for this Renewed Opposition to the Motion to Dismiss are set forth in the Third Party Plaintiff's memorandum in support of their Opposition to the Motion to Dismiss As To Third Party Complaint, which memorandum was filed with this Court on April 12, 2006.

Respectfully submitted, For the Third Party Plaintiff, By his attorney,

James F. Creed

BBQ#552138 V

CREED & FORMICA

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Dated: 5/9/06

CERTIFICATE OF SERVICE and RULE 7.1 CONFERENCE

I, James F. Creed, Jr., certify that the foregoing has been served upon all counsel of record on this 9th day of May, 2006, and that on May 9, 2006 James F. Creed, Jr., conferred with Anita Johnson, counsel for third party Federal Defendants, and she did not oppose the Third Party Plaintiff's renewal of his opposition to the motion to dismiss.

Dated: 5/9/06